

a facing material attached to the substrate and of a second air flow resistance, wherein a total system resistance is a combination of the first and second air flow resistances, and wherein the total system resistance and the second air flow resistance are of relatively low values, and wherein the total system air flow resistance is around between 900 to 1300 MKS Rayls.

*A1*  
Please add new Claim 7 as follows.

*A2*  
7. (New) The system of claim 6, wherein the facing material and the second facing material form two opposite exterior surfaces of the system for improved sound absorption.